

**WIGDOR.**

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February 5, 2024

**VIA ECF**

The Honorable Robert W. Lehrburger  
United States District Court  
Southern District of New York  
500 Pearl Street, Courtroom 18D  
New York, NY 10007

Re: Rinat Hafizov v. BDO USA, LLP, et al.; Case No.: 1:22-cv-08853 (JPC) (RWL)

Dear Judge Lehrburger:

We represent Plaintiff Rinat Hafizov and write in response to Defendants' letter motion filed this morning seeking a protective order regarding a deposition date for non-party Dennis Sweeney. Defendants' letter ignores that this morning, before Defendants filed their letter, Plaintiff's counsel emailed Defendants' counsel asking to discuss this matter today, and a phone call is scheduled for 1:00 p.m. See Ex. A. It is unclear why Defendants felt the need to file this letter when a call is scheduled to discuss the issue. Separately, Defendants' remark that Plaintiff's counsel, who is also Jewish, is somehow insensitive to Ms. Ditlow's religious observance is a lazy and irresponsible accusation. Plaintiff informed Defendants that not more than a couple of hours would be needed for Mr. Sweeney's deposition, meaning it would be over long before any such obligations. While we do not dispute that Defendants may desire to examine Mr. Sweeney as well, Ms. Ditlow never mentioned a desire to do so, let alone do so for any longer than a reciprocal amount to Plaintiff's counsel—in which case there would be no interference with Ms. Ditlow's religious observance. While this litigation has been contentious between the parties, Plaintiff's counsel has always been completely courteous with Defendants' counsel—in contrast, Defendants' counsel has repeatedly refused basic extensions, published confidential information on the docket and most notably, threatened Plaintiff's counsel with sanctions. In any event, as we expect this dispute to be resolved on our phone call this afternoon, we respectfully do not believe there is any dispute requiring the Court's intervention.

Respectfully submitted,



David E. Gottlieb

Cc: All counsel of record (*via* ECF)